



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-4531/1
EVM:emw&cjs

2021 BILL

1 **AN ACT** *to repeal* 20.566 (1) (ge), 20.835 (4) (ge), 20.867 (5) (g), 25.17 (3) (b) 11.,
2 66.0603 (1m) (a) 3q., 66.0621 (6) (b), 71.05 (1) (c) 5., 71.10 (5e), 77.706, 77.707
3 (2), 77.76 (3p), 77.76 (5), 85.605 (1), 219.09 (1) (d), subchapter IV of chapter 229
4 [precedes 229.820] and 779.14 (4); ***to renumber*** 77.707 (1); ***to renumber and***
5 ***amend*** 85.605 (2); ***to amend*** 13.94 (4) (a) 1., 13.94 (10), 16.70 (14), 18.03 (5s),
6 19.59 (1) (a), 19.59 (1) (g) 1. a., 20.395 (1) (ig), 20.566 (1) (hp), 25.50 (1) (d), 32.02
7 (1), 66.0301 (1) (a), 66.0603 (1m) (a) (intro.), 66.0621 (1) (a), 66.0621 (1) (b),
8 66.0621 (1) (c), 70.11 (36) (a), 70.11 (36) (b), 71.10 (5s) (c), 71.10 (5s) (e), 71.26
9 (1) (bm), 77.54 (45), 77.71 (intro.), 77.71 (1), 77.71 (2), 77.71 (3), 77.71 (4), 77.71
10 (5), 77.76 (4), 77.76 (6) (a), 77.76 (6) (b), 77.76 (6) (c), 229.68 (intro.), 341.14 (6r)
11 (c), 341.14 (6r) (f) 55., 779.14 (1m) (d) 2. b. and 779.14 (1m) (d) 3.; and ***to create***

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- 1 59.58 (6), 61.37 and 62.40 of the statutes; **relating to:** local professional
2 football stadium districts and making an appropriation.
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Analysis by the Legislative Reference Bureau

This bill eliminates the authority to create and operate a local professional football stadium district and eliminates the existing Green Bay/Brown County Professional Football Stadium District (Green Bay District). Under the bill, the Green Bay District must transfer its interest in professional football stadium facilities to the City of Green Bay and, in general, liquidate any other assets. The bill specifies that the proceeds of the liquidation are to be distributed in the following amounts and priorities:

1. \$45,000,000 to Brown County property taxpayers.
2. \$2,000,000 to the Village of Ashwaubenon.
3. \$2,000,000 to Brown County.
4. \$1,500,000 to the Greater Green Bay Chamber.
5. \$1,500,000 to the Greater Green Bay Community Foundation.

The bill authorizes the City of Green Bay to acquire, improve, operate, and maintain football stadium facilities. The bill also authorizes the City of Green Bay to collect fees for the right to purchase admission to events at the football stadium. If the city owns or operates the football stadium facilities, it may also exercise certain revenue-generating authorities previously exercised by the Green Bay District, namely 1) the power to collect fees or other charges for the use of football stadium facilities and 2) the power to sell engraved tiles or bricks. In general, proceeds resulting from the exercise of these revenue-generating powers must be used for maintenance and operating costs of football stadium facilities, for projects in the City of Green Bay related to public safety, infrastructure, or aesthetics, or for tourism promotion.

Also under this bill, proceeds of Green Bay Packers special group vehicle registration plates are redirected from the Green Bay District to the Village of Ashwaubenon and Brown County. These moneys, must be used for projects that are related to public safety, infrastructure, or aesthetics and that are located within two miles of Lambeau Field or the Titledown District.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 **SECTION 1.** 13.94 (4) (a) 1. of the statutes is amended to read:

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1 13.94 (4) (a) 1. Every state department, board, examining board, affiliated
2 credentialing board, commission, independent agency, council or office in the
3 executive branch of state government; all bodies created by the legislature in the
4 legislative or judicial branch of state government; any public body corporate and
5 politic created by the legislature including specifically the Fox River Navigational
6 System Authority, the Lower Fox River Remediation Authority, the Wisconsin
7 Aerospace Authority, the Wisconsin Economic Development Corporation, a
8 professional baseball park district, ~~a local professional football stadium district~~, a
9 local cultural arts district and a long-term care district under s. 46.2895; every
10 Wisconsin works agency under subch. III of ch. 49; every provider of medical
11 assistance under subch. IV of ch. 49; technical college district boards; every county
12 department under s. 51.42 or 51.437; every nonprofit corporation or cooperative or
13 unincorporated cooperative association to which moneys are specifically
14 appropriated by state law; and every corporation, institution, association or other
15 organization which receives more than 50 percent of its annual budget from
16 appropriations made by state law, including subgrantee or subcontractor recipients
17 of such funds.

18 **SECTION 2.** 13.94 (10) of the statutes is amended to read:

19 13.94 (10) FINANCIAL STATUS OF CERTAIN PROFESSIONAL SPORTS DISTRICTS. As
20 promptly as possible following the end of each state fiscal biennium in which there
21 are outstanding bonds or notes issued by a local professional baseball park district
22 created under subch. III of ch. 229 that are subject to s. 229.74 (7) ~~or by a local~~
23 ~~professional football stadium district created under subch. IV of ch. 229 that are~~
24 ~~subject to s. 229.830 (7)~~, the legislative audit bureau shall submit a report to the

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1 cochairpersons of the joint committee on finance concerning the financial status of
2 that district.

3 **SECTION 3.** 16.70 (14) of the statutes is amended to read:

4 16.70 (14) "State" does not include a district created under subch. II, III, IV, or
5 V of ch. 229.

6 **SECTION 4.** 18.03 (5s) of the statutes is amended to read:

7 18.03 (5s) Upon the request of a local professional baseball park district
8 created under subch. III of ch. 229 ~~or a local professional football stadium district~~
9 ~~created under subch. IV of ch. 229~~, the commission may serve as financial consultant
10 to assist and coordinate the issuance of the bonds of a district.

11 **SECTION 5.** 19.59 (1) (a) of the statutes is amended to read:

12 19.59 (1) (a) No local public official may use his or her public position or office
13 to obtain financial gain or anything of substantial value for the private benefit of
14 himself or herself or his or her immediate family, or for an organization with which
15 he or she is associated. A violation of this paragraph includes the acceptance of free
16 or discounted admissions to a professional baseball or football game by a member of
17 the district board of a local professional baseball park district created under subch.
18 III of ch. 229 ~~or a local professional football stadium district created under subch. IV~~
19 ~~of ch. 229~~. This paragraph does not prohibit a local public official from using the title
20 or prestige of his or her office to obtain campaign contributions that are permitted
21 and reported as required by ch. 11. This paragraph does not prohibit a local public
22 official from obtaining anything of value from the Wisconsin Economic Development
23 Corporation or the department of tourism, as provided under s. 19.56 (3) (f).

24 **SECTION 6.** 19.59 (1) (g) 1. a. of the statutes is amended to read:

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1 19.59 (1) (g) 1. a. “District” means a local professional baseball park district
2 created under subch. III of ch. 229 ~~or a local professional football stadium district~~
3 ~~created under subch. IV of ch. 229.~~

4 **SECTION 7.** 20.395 (1) (ig) of the statutes is amended to read:

5 20.395 (1) (ig) *Professional football stadium maintenance and operating costs*
6 plate distributions, state funds. From the general fund, all moneys received under
7 s. 341.14 (6r) (b) 8. b., for the purposes of making ~~deposits to funds established by~~
8 ~~professional football stadium districts~~ payments under s. 85.605.

9 **SECTION 8.** 20.566 (1) (ge) of the statutes is repealed.

10 **SECTION 9.** 20.566 (1) (hp) of the statutes is amended to read:

11 20.566 (1) (hp) *Administration of income tax checkoff voluntary payments.* The
12 amounts in the schedule for the payment of all administrative costs, including data
13 processing costs, incurred in administering ss. 71.10 (5), ~~(5e)~~, (5f), (5fm), (5g), (5h),
14 (5i), (5j), (5k), (5km), and (5m), and 71.30 (10). All moneys specified for deposit in this
15 appropriation under ss. 71.10 (5) (h) 5., ~~(5e)-(h) 4.~~, (5f) (i), (5fm) (i), (5g) (i), (5h) (i),
16 (5i) (i), (5j) (i), (5k) (i), (5km) (i), and (5m) (i) and 71.30 (10) (i) and (11) (i) shall be
17 credited to this appropriation account.

18 **SECTION 10.** 20.835 (4) (ge) of the statutes is repealed.

19 **SECTION 11.** 20.867 (5) (g) of the statutes is repealed.

20 **SECTION 12.** 25.17 (3) (b) 11. of the statutes is repealed.

21 **SECTION 13.** 25.50 (1) (d) of the statutes is amended to read:

22 25.50 (1) (d) “Local government” means any county, town, village, city, power
23 district, sewerage district, drainage district, town sanitary district, public inland
24 lake protection and rehabilitation district, local professional baseball park district
25 created under subch. III of ch. 229, long-term care district under s. 46.2895, local

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1 ~~professional football stadium district created under subch. IV of ch. 229, local~~
2 ~~cultural arts district created under subch. V of ch. 229, public library system, school~~
3 ~~district or technical college district in this state, any commission, committee, board~~
4 ~~or officer of any governmental subdivision of this state, any court of this state, other~~
5 ~~than the court of appeals or the supreme court, or any authority created under s.~~
6 ~~114.61, 231.02, 233.02, or 234.02.~~

7 **SECTION 14.** 32.02 (1) of the statutes is amended to read:

8 32.02 (1) Any county, town, village, city, including villages and cities
9 incorporated under general or special acts, school district, the department of health
10 services, the department of corrections, the board of regents of the University of
11 Wisconsin System, the building commission, a commission created by contract under
12 s. 66.0301, with the approval of the municipality in which condemnation is proposed,
13 a commission created by contract under s. 66.0303 that is acting under s. 66.0304,
14 if the condemnation occurs within the boundaries of a member of the commission, or
15 any public board or commission, for any lawful purpose, but in the case of city and
16 village boards or commissions approval of that action is required to be granted by the
17 governing body. A mosquito control commission, created under s. 59.70 (12), and a
18 ~~local professional football stadium district board, created under subch. IV of ch. 229,~~
19 ~~may not acquire property by condemnation.~~

20 **SECTION 15.** 59.58 (6) of the statutes is created to read:

21 59.58 (6) PROFESSIONAL FOOTBALL PLATE PROCEEDS. All moneys received under
22 s. 85.605 shall be placed in a separate segregated account. Brown County may
23 expend moneys from the account only for projects that are related to public safety,
24 infrastructure, or aesthetics and that are located within 2 miles of Lambeau Field
25 or any parcel located in the Titledown District.

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SECTION 16. 61.37 of the statutes is created to read:

61.37 Professional football plate proceeds. All moneys received under s. 85.605, shall be placed in a separate segregated account. The village of Ashwaubenon may expend moneys from the account only for projects that are related to public safety, infrastructure, or aesthetics and that are located within 2 miles of Lambeau Field or any parcel located in the Titledown District.

SECTION 17. 62.40 of the statutes is created to read:

62.40 Football stadium facilities in the city of Green Bay. (1) In this section:

(a) "Football stadium" means a stadium that is principally used as the home stadium of a professional football team described in s. 229.823, 2019 stats., on the effective date of this paragraph [LRB inserts date].

(b) "Football stadium facilities" means football stadium property, tangible or intangible, including spectator seating of all types, practice facilities, parking lots and structures, garages, restaurants, parks, concession facilities, entertainment facilities, facilities for the display or sale of memorabilia, transportation facilities, and other functionally related or auxiliary facilities or structures. "Football stadium facilities" includes only facilities in which a local professional football stadium district created under subch. IV of ch. 229, 2019 stats., had an interest on the effective date of this paragraph [LRB inserts date].

(2) The city of Green Bay may acquire, improve, operate, and maintain football stadium facilities.

(3) (a) If the city of Green Bay owns or operates football stadium facilities, the city shall maintain a football stadium facilities maintenance and operating fund.

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1 (b) Moneys from the fund under par. (a) may be expended for maintenance and
2 operating costs of football stadium facilities or for projects in the city of Green Bay
3 related to public safety, infrastructure, or aesthetics.

4 (c) The city of Green Bay shall deposit all moneys received under 2021
5 Wisconsin Act (this act), section 58 (1) (c), into the fund under par. (a).

6 (4) If the city of Green Bay owns or operates football stadium facilities, the city
7 may do any of the following:

8 (a) Establish and collect fees or other charges for the use of football stadium
9 facilities owned or operated by the city. All fees and charges collected under this
10 paragraph shall be paid into the fund under sub. (3) (a).

11 (b) Sell engraved tiles or bricks, which may be placed in or around football
12 stadium facilities owned or operated by the city. Except as provided in this
13 paragraph, all moneys collected under this paragraph shall be paid to the Greater
14 Green Bay Convention and Visitors Bureau. The city of Green Bay may not transfer
15 moneys under this paragraph unless the city has entered into an agreement with the
16 Greater Green Bay Convention and Visitors Bureau requiring the bureau to expend
17 not more than 20 percent of the moneys received under this paragraph for personnel,
18 capital, and overhead expenses and prohibiting the bureau from expending moneys
19 received under this paragraph for purposes other than mission-related programs
20 and expenses incurred within one mile of Lambeau Field.

21 (5) The city of Green Bay may establish and collect fees or other charges for the
22 right to purchase admission to events at the football stadium. Once established, the
23 amount of any fee or charge under this subsection may be increased only by
24 ordinance enacted by a two-thirds majority vote of the common council. If the city
25 collects more than \$8,000,000 under this subsection in any year, the city shall pay

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1 to each of Brown County and the village of Ashwaubenon 25 percent of the amount
2 in excess of \$8,000,000 and retain the other 50 percent. All fees and charges retained
3 by the city under this subsection shall be paid into the fund under sub. (3) (a).

4 **SECTION 18.** 66.0301 (1) (a) of the statutes is amended to read:

5 66.0301 (1) (a) Except as provided in pars. (b) and (c), in this section
6 “municipality” means the state or any department or agency thereof, or any city,
7 village, town, county, or school district, the opportunity schools and partnership
8 programs under subch. IX of ch. 115 and subch. II of ch. 119, the superintendent of
9 schools opportunity schools and partnership program under s. 119.33, or any public
10 library system, public inland lake protection and rehabilitation district, sanitary
11 district, farm drainage district, metropolitan sewerage district, sewer utility district,
12 solid waste management system created under s. 59.70 (2), local exposition district
13 created under subch. II of ch. 229, local professional baseball park district created
14 under subch. III of ch. 229, ~~local professional football stadium district created under~~
15 ~~subch. IV of ch. 229~~, local cultural arts district created under subch. V of ch. 229,
16 long-term care district under s. 46.2895, water utility district, mosquito control
17 district, municipal electric company, county or city transit commission, commission
18 created by contract under this section, taxation district, regional planning
19 commission, housing authority created under s. 66.1201, redevelopment authority
20 created under s. 66.1333, community development authority created under s.
21 66.1335, or city-county health department.

22 **SECTION 19.** 66.0603 (1m) (a) (intro.) of the statutes is amended to read:

23 66.0603 (1m) (a) (intro.) A county, city, village, town, school district, drainage
24 district, technical college district or other governing board, ~~other than a local~~

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1 ~~professional football stadium district board created under subch. IV of ch. 229, may~~
2 invest any of its funds not immediately needed in any of the following:

3 **SECTION 20.** 66.0603 (1m) (a) 3q. of the statutes is repealed.

4 **SECTION 21.** 66.0621 (1) (a) of the statutes is amended to read:

5 66.0621 (1) (a) "Municipality" means a city, village, town, county, commission
6 created by contract under s. 66.0301, public inland lake protection and rehabilitation
7 district established under s. 33.23, 33.235 or 33.24, metropolitan sewerage district
8 created under ss. 200.01 to 200.15 and 200.21 to 200.65, town sanitary district under
9 subch. IX of ch. 60, a local professional baseball park district created under subch.
10 III of ch. 229, ~~a local professional football stadium district created under subch. IV~~
11 ~~of ch. 229,~~ a local cultural arts district created under subch. V of ch. 229 or a
12 municipal water district or power district under ch. 198 and any other public or
13 quasi-public corporation, officer, board or other public body empowered to borrow
14 money and issue obligations to repay the money and obligations out of revenues.
15 "Municipality" does not include the state or a local exposition district created under
16 subch. II of ch. 229.

17 **SECTION 22.** 66.0621 (1) (b) of the statutes is amended to read:

18 66.0621 (1) (b) "Public utility" means any revenue producing facility or
19 enterprise owned by a municipality and operated for a public purpose as defined in
20 s. 67.04 (1) (b) including garbage incinerators, toll bridges, swimming pools, tennis
21 courts, parks, playgrounds, golf links, bathing beaches, bathhouses, street lighting,
22 city halls, village halls, town halls, courthouses, jails, schools, cooperative
23 educational service agencies, hospitals, homes for the aged or indigent, child care
24 centers, regional projects, waste collection and disposal operations, sewerage
25 systems, local professional baseball park facilities, ~~local professional football~~

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1 ~~stadium facilities~~, local cultural arts facilities, and any other necessary public works
2 projects undertaken by a municipality.

3 **SECTION 23.** 66.0621 (1) (c) of the statutes is amended to read:

4 66.0621 (1) (c) "Revenue" means all moneys received from any source by a
5 public utility and all rentals and fees and, in the case of a local professional baseball
6 park district created under subch. III of ch. 229 includes tax revenues deposited into
7 a special fund under s. 229.685 and payments made into a special debt service
8 reserve fund under s. 229.74 and, ~~in the case of a local professional football stadium~~
9 ~~district created under subch. IV of ch. 229 includes tax revenues deposited into a~~
10 ~~special fund under s. 229.825 and payments made into a special debt service reserve~~
11 ~~fund under s. 229.830.~~

12 **SECTION 24.** 66.0621 (6) (b) of the statutes is repealed.

13 **SECTION 25.** 70.11 (36) (a) of the statutes is amended to read:

14 70.11 (36) (a) Property consisting of or contained in a sports and entertainment
15 home stadium, except a football stadium as defined in s. 229.821 (6), 2019 stats.;
16 including but not limited to parking lots, garages, restaurants, parks, concession
17 facilities, entertainment facilities, transportation facilities, and other functionally
18 related or auxiliary facilities and structures; including those facilities and structures
19 while they are being built; constructed by, leased to or primarily used by a
20 professional athletic team that is a member of a league that includes teams that have
21 home stadiums in other states, and the land on which that stadium and those
22 structures and facilities are located. Leasing or subleasing the property; regardless
23 of the lessee, the sublessee and the use of the leasehold income; does not render the
24 property taxable.

25 **SECTION 26.** 70.11 (36) (b) of the statutes is amended to read:

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1 70.11 **(36)** (b) Property consisting of or contained in a football stadium, as
2 defined in s. 229.821 (6), 2019 stats., and related facilities and structures, including
3 those facilities and structures while they are being built or constructed, primarily
4 used by a professional football team described in s. 229.823, 2019 stats., and the land,
5 including parking lots, on which that stadium and those facilities and structures are
6 located. Related facilities and structures are limited to improvements that share
7 common structural supports with the stadium or are physically attached to the
8 stadium. Using the property for garages, restaurants, parks, concession facilities,
9 entertainment facilities, transportation facilities, or other functionally related or
10 auxiliary facilities does not render the property taxable. Leasing or subleasing the
11 property; regardless of the lessee, the sublessee and the use of the leasehold income;
12 does not render the property taxable.

13 **SECTION 27.** 71.05 (1) (c) 5. of the statutes is repealed.

14 **SECTION 28.** 71.10 (5e) of the statutes is repealed.

15 **SECTION 29.** 71.10 (5s) (c) of the statutes is amended to read:

16 71.10 **(5s)** (c) Beginning in September 2014, based on the amounts certified by
17 the secretary of revenue in August or September 2013, and 2014, as specified in subs.
18 (5) (h), ~~(5e) (h)~~, (5f) (h), (5g) (h), (5h) (h), (5i) (h), (5j) (h), (5k) (h), (5km) (h), and (5m)
19 (h), and for every 2-year period thereafter, the secretary of revenue shall rank the
20 checkoffs based on the total amount of designations received for each checkoff for
21 each 2-year period. For each 2-year period, beginning with 2014, the secretary of
22 revenue shall rank every checkoff that is created under this section.

23 **SECTION 30.** 71.10 (5s) (e) of the statutes is amended to read:

24 71.10 **(5s)** (e) For any taxable year that begins after December 31, 2014,
25 individuals may not make a designation for any checkoff which did not generate at

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1 least an average of \$50,000 of designations per year over the most recent 3-year
2 period as certified by the secretary of revenue under subs. (5) (h) 3., ~~(5e) (h) 2., (5f)~~
3 (h) 2., (5fm) (h) 2., (5g) (h) 2., (5i) (h) 2., (5j) (h) 2., (5k) (h) 2., (5km) (h) 2., and (5m)
4 (h) 2. Once a checkoff is affected by this paragraph, no further checkoffs may be
5 designated to that checkoff in any taxable year.

6 **SECTION 31.** 71.26 (1) (bm) of the statutes is amended to read:

7 71.26 (1) (bm) *Certain local districts.* Income of a local exposition district
8 created under subch. II of ch. 229, a local professional baseball park district created
9 under subch. III of ch. 229, ~~a local professional football stadium district created~~
10 ~~under subch. IV of ch. 229,~~ or a local cultural arts district created under subch. V of
11 ch. 229.

12 **SECTION 32.** 77.54 (45) of the statutes is amended to read:

13 77.54 (45) The sales price from the sale of and the use or other consumption
14 of a onetime license or similar right to purchase admission to professional football
15 games at a football stadium, as defined in s. 229.821 (6), 2019 stats., that is granted
16 by a municipality; ~~a local professional football stadium district;~~ or a professional
17 football team or related party, as defined in s. 229.821 (12), 2019 stats.; if the person
18 who buys the license or right is entitled, at the time the license or right is transferred
19 to the person, to purchase admission to at least 3 professional football games in this
20 state during one football season.

21 **SECTION 33.** 77.706 of the statutes is repealed.

22 **SECTION 34.** 77.707 (1) of the statutes is renumbered 77.707.

23 **SECTION 35.** 77.707 (2) of the statutes is repealed.

24 **SECTION 36.** 77.71 (intro.) of the statutes is amended to read:

BILL**SECTION 36****77.71 Imposition of county and special district sales and use taxes.**

(intro.) Whenever a county sales and use tax ordinance is adopted under s. 77.70 or a special district resolution is adopted under s. 77.705 ~~or 77.706~~, the following taxes are imposed:

SECTION 37. 77.71 (1) of the statutes is amended to read:

77.71 (1) For the privilege of selling, licensing, leasing, or renting tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), and for the privilege of selling, licensing, performing, or furnishing services a sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county tax or at the rate under s. 77.705 ~~or 77.706~~ in the case of a special district tax of the sales price from the sale, license, lease, or rental of tangible personal property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed under sub. (4), sold, licensed, leased, or rented at retail in the county or special district, or from selling, licensing, performing, or furnishing services described under s. 77.52 (2) in the county or special district.

SECTION 38. 77.71 (2) of the statutes is amended to read:

77.71 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county tax or at the rate under s. 77.705 ~~or 77.706~~ in the case of a special district tax of the purchase price upon every person storing, using, or otherwise consuming in the county or special district tangible personal property, or items, property, or goods specified under s. 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property, good, or service is subject to the state use tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3), (4), or (5) has been paid relieves the buyer of liability for the tax under this subsection and except that if the buyer has paid a similar local tax in another state on a purchase of the same tangible

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1 personal property, item, property, good, or service that tax shall be credited against
2 the tax under this subsection and except that for motor vehicles that are used for a
3 purpose in addition to retention, demonstration, or display while held for sale in the
4 regular course of business by a dealer the tax under this subsection is imposed not
5 on the purchase price but on the amount under s. 77.53 (1m).

6 **SECTION 39.** 77.71 (3) of the statutes is amended to read:

7 77.71 (3) An excise tax is imposed upon a contractor engaged in construction
8 activities within the county or special district at the rates under s. 77.70 in the case
9 of a county tax or at the rate under s. 77.705 ~~or 77.706~~ in the case of a special district
10 tax of the purchase price of tangible personal property or items, property, or goods
11 under s. 77.52 (1) (b), (c), or (d) that are used in constructing, altering, repairing, or
12 improving real property and that became a component part of real property in that
13 county or special district, except that if the contractor has paid the sales tax of a
14 county or special district in this state on that tangible personal property, item,
15 property, or good, or has paid a similar local sales tax in another state on a purchase
16 of the same tangible personal property, item, property, or good, that tax shall be
17 credited against the tax under this subsection.

18 **SECTION 40.** 77.71 (4) of the statutes is amended to read:

19 77.71 (4) An excise tax is imposed at the rates under s. 77.70 in the case of a
20 county tax or at the rate under s. 77.705 ~~or 77.706~~ in the case of a special district tax
21 of the purchase price upon every person storing, using, or otherwise consuming a
22 motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if
23 that property must be registered or titled with this state and if that property is to be
24 customarily kept in a county that has in effect an ordinance under s. 77.70 or in a
25 special district that has in effect a resolution under s. 77.705 ~~or 77.706~~, except that

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1 if the buyer has paid a similar local sales tax in another state on a purchase of the
2 same property, that tax shall be credited against the tax under this subsection. The
3 lease or rental of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01
4 (48r), or aircraft is not taxed under this subsection if the lease or rental does not
5 require recurring periodic payments.

6 **SECTION 41.** 77.71 (5) of the statutes is amended to read:

7 77.71 (5) An excise tax is imposed on the purchase price for the lease or rental
8 of a motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft
9 at the rates under s. 77.70 in the case of a county tax or at the rate under s. 77.705
10 ~~or 77.706~~ in the case of a special district tax upon every person storing, using, or
11 otherwise consuming in the county or special district the motor vehicle, boat,
12 recreational vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be
13 registered or titled with this state and if the lease or rental does not require recurring
14 periodic payments, except that a receipt indicating that the tax under sub. (1) had
15 been paid relieves the purchaser of liability for the tax under this subsection and
16 except that if the purchaser has paid a similar local tax in another state on the same
17 lease or rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01
18 (48r), or aircraft, that tax shall be credited against the tax under this subsection.

19 **SECTION 42.** 77.76 (3p) of the statutes is repealed.

20 **SECTION 43.** 77.76 (4) of the statutes is amended to read:

21 77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected
22 for taxes imposed by special districts under ~~ss. s. 77.705 and 77.706~~ and 1.75 percent
23 of the taxes collected for taxes imposed by counties under s. 77.70 to cover costs
24 incurred by the state in administering, enforcing, and collecting the tax. All interest

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1 and penalties collected shall be deposited and retained by this state in the general
2 fund.

3 **SECTION 44.** 77.76 (5) of the statutes is repealed.

4 **SECTION 45.** 77.76 (6) (a) of the statutes is amended to read:

5 77.76 (6) (a) If the local professional baseball park district receives from the
6 department any of the taxes reported for the district under s. 77.705 following the
7 termination date under s. 77.707 (1), excluding taxes reported to the department
8 before the termination date, that the department paid to the district, the district
9 shall return those taxes to the department, in the manner prescribed by the
10 department, so that the department may distribute the taxes based on the
11 population of each county that is part of the district.

12 **SECTION 46.** 77.76 (6) (b) of the statutes is amended to read:

13 77.76 (6) (b) The department shall distribute, as provided under par. (a), the
14 taxes reported for the district under s. 77.705 following the termination date under
15 s. 77.707 (1), including the amounts returned under par. (a), no later than the date
16 that is 8 months after the termination date. The department shall distribute, as
17 provided under par. (a), any additional amounts reported for the district under s.
18 77.705 after the date that is 6 months after the termination date, and amounts due
19 as a result of an audit determination, annually beginning on the first day of the first
20 month that is 7 months after the termination date, and on the first day of that month
21 in each year thereafter.

22 **SECTION 47.** 77.76 (6) (c) of the statutes is amended to read:

23 77.76 (6) (c) Each county that receives revenue under s. 77.707 (1) and pars.
24 (a) and (b) shall deposit the revenue into a segregated account established and

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1 controlled by the county to use only for property tax relief, public safety, parks and
2 recreation, or economic development.

3 **SECTION 48.** 85.605 (1) of the statutes is repealed.

4 **SECTION 49.** 85.605 (2) of the statutes is renumbered 85.605 and amended to
5 read:

6 85.605 From the appropriation under s. 20.395 (1) (ig), ~~the department~~
7 ~~annually shall deposit payments into the fund established under s. 229.8257 by each~~
8 ~~local professional football stadium district created under subch. IV of ch. 229. The~~
9 ~~amount of any deposit under this section shall be the sum of the money credited to~~
10 ~~the appropriation account under s. 20.395 (1) (ig) during the previous fiscal year that~~
11 ~~is attributable to the professional football team whose home stadium, as defined in~~
12 ~~s. 229.821 (8), is located in the local professional football stadium district over which~~
13 ~~the district board that established the fund has jurisdiction, the department~~
14 ~~annually shall pay 50 percent of the moneys to the city of Ashwaubenon under 61.37~~
15 ~~and 50 percent of the moneys to Brown County under s. 59.58 (6).~~

16 **SECTION 50.** 219.09 (1) (d) of the statutes is repealed.

17 **SECTION 51.** 229.68 (intro.) of the statutes is amended to read:

18 **229.68 Powers of a district.** (intro.) A district has all of the powers necessary
19 or convenient to carry out the purposes and provisions of this subchapter, except that
20 it may not incur any new obligations after the date on which the district may no
21 longer collect the tax under s. 77.707 (1), if such an obligation could not be paid out
22 of the district's revenues or assets once the tax under s. 77.707 (1) is no longer
23 collected. The district may not incur costs or any obligations for signage related to
24 a change in naming rights for the baseball park facilities. In addition to all other
25 powers granted by this subchapter, a district may do all of the following:

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1 **SECTION 52.** Subchapter IV of chapter 229 [precedes 229.820] of the statutes
2 is repealed.

3 **SECTION 53.** 341.14 (6r) (c) of the statutes is amended to read:

4 341.14 **(6r)** (c) Special group plates shall display the word “Wisconsin”, the
5 name of the applicable authorized special group, a symbol representing the special
6 group, not exceeding one position, and identifying letters or numbers or both, not
7 exceeding 7 positions and not less than one position. Except as provided in this
8 paragraph, the department shall specify the design for special group plates, but the
9 department shall consult the president of the University of Wisconsin System before
10 specifying the word or symbol used to identify the special groups under par. (f) 35.
11 to 47., the secretary of natural resources before specifying the word or symbol used
12 to identify the special groups under par. (f) 50. and 59., the chief executive officer of
13 the professional football team and an authorized representative of the league of
14 professional football teams described in s. 229.823, 2019 stats., to which that team
15 belongs before specifying the design for the applicable special group plate under par.
16 (f) 55., the chief trademark officer of Harley-Davidson Michigan, LLC before
17 specifying the design for the applicable special group plate under par. (f) 61r., the
18 department of veterans affairs before specifying the design for the special group
19 plates under par. (f) 49d., 49h., and 49s., the department of tourism and chief
20 executive officer of the organization specified in par. (f) 55m. before specifying the
21 design and word or symbol used to identify the special group name for special group
22 plates under par. (f) 55m., and the Three Harbors Council, Boy Scouts of America
23 NESA License Committee before specifying the designs for the initial special group
24 plate under par. (f) 66. Special group plates under par. (f) 50. shall be as similar as
25 possible to regular registration plates in color and design. Special group plates

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1 issued under par. (f) 62. shall display the words “In God We Trust”. The department
2 shall make available 2 designs for the special group plates under par. (f) 60. The
3 department may not specify any design for the special group plates under par. (f) 60.
4 unless the design is approved by the executive vice president of the Milwaukee
5 Brewers Baseball Club LP. The department may not specify any design for the
6 special group plates under par. (f) 65. unless the design is approved by the president
7 of the Milwaukee Bucks. The word or symbol used to identify the special group under
8 par. (f) 59. shall be different from the word or symbol used to identify the special
9 group under par. (f) 50. and the design shall cover the entire plate. Special group
10 plates under par. (f) 61m. shall display a logo or image of the lion associated with the
11 Lions Clubs International. Special group plates under par. (f) 61r. shall display a bar
12 and shield logo associated with Harley-Davidson, Inc., on the left portion of the
13 plates and the words “share the road” on the bottom portion of the plates. Special
14 group plates under par. (f) 63. shall display the words “Trout Unlimited.” Special
15 group plates under par. (f) 65m. shall display the words “Help Cure Childhood
16 Cancer” in purple lettering and a symbol comprised of a purple handprint
17 superimposed upon a red heart superimposed upon a gold ribbon. Special group
18 plates under par. (f) 66. shall display the words “Scouting Alumni” and, at the option
19 of the vehicle owner, either a logo or symbol associated with the Boy Scouts of
20 America or a logo or symbol associated with the Eagle Scouts. Special group plates
21 under par. (f) 67. shall display a logo or symbol associated with Whitetails Unlimited.
22 Special group plates under par. (f) 68. shall display a logo or symbol associated with
23 the Wisconsin Rocky Mountain Elk Foundation. Special group plates under par. (f)
24 69. shall display the words “Nurses Change Lives” and an image of a heart partially
25 encircled by a stethoscope. Notwithstanding par. (e), special group plates under par.

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(f) 33m. and 48m. shall be the same color and design that was specified by the department for special group plates under par. (f) 33. and 48., respectively, immediately prior to January 1, 2007. The design for special group plates under par. (f) 33. and 48. shall be different from the design of special group plates under par. (f) 33m. and 48m., respectively.

SECTION 54. 341.14 (6r) (f) 55. of the statutes is amended to read:

341.14 **(6r)** (f) 55. Persons interested in expressing their support of a professional football team, as described in s. 229.823, 2019 stats., whose home stadium, as defined in s. 229.821 (8), 2019 stats., is in this state.

SECTION 55. 779.14 (1m) (d) 2. b. of the statutes is amended to read:

779.14 **(1m)** (d) 2. b. ~~Except as provided in sub. (4), the~~ The contract shall require the prime contractor to provide a payment and performance bond meeting the requirements of par. (e), unless the public body authorized to enter into the contract allows the prime contractor to substitute a different payment assurance for the payment and performance bond. The public body may allow a prime contractor to substitute a different payment and performance assurance for the payment and performance bond only if the substituted payment and performance assurance is for an amount at least equal to the contract price and is in the form of a bond, an irrevocable letter of credit or an escrow account acceptable to the public body. The public body shall establish written standards under this subd. 2. b. governing when a different payment and performance assurance may be substituted for a payment and performance bond under par. (e).

SECTION 56. 779.14 (1m) (d) 3. of the statutes is amended to read:

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1 779.14 (1m) (d) 3. ~~Except as provided in sub. (4), in~~ In the case of a contract with
2 a contract price exceeding \$148,000 the contract shall require the prime contractor
3 to obtain a payment and performance bond meeting the requirements under par. (e).

4 **SECTION 57.** 779.14 (4) of the statutes is repealed.

5 **SECTION 58. Nonstatutory provisions.**

6 (1) ABOLITION OF LOCAL PROFESSIONAL FOOTBALL STADIUM DISTRICT.

7 (a) *Football stadium facilities.* No earlier than August 15, 2022, and no later
8 than September 15, 2022, each local professional football stadium district created
9 under subch. IV of ch. 229, 2019 stats., shall transfer all interests in football stadium
10 facilities, as defined in s. 229.821 (7), 2019 stats., to the city of Green Bay.

11 (b) *Tangible personal property.* On the date that the transfer under par. (a)
12 occurs, each local professional football stadium district created under subch. IV of ch.
13 229, 2019 stats., shall transfer all tangible personal property, including records, not
14 liquidated under par. (f) to the city of Green Bay.

15 (c) *Maintenance and operating cost fund.* On the date that the transfer under
16 par. (a) occurs, each local professional football stadium district created under subch.
17 IV of ch. 229, 2019 stats., shall transfer any moneys in a football stadium facility
18 maintenance and operating cost fund established under s. 229.8257, 2019 stats., to
19 the city of Green Bay. On the date that the transfer under this paragraph occurs, any
20 contractual obligations related to the moneys transferred under this paragraph
21 become the obligations of the city of Green Bay.

22 (d) *Assets and liabilities.* On the date that the transfer under par. (a) occurs,
23 the assets and liabilities of each local professional football stadium district created
24 under subch. IV of ch. 229, 2019 stats., not liquidated under par. (f) become the assets
25 and liabilities of the the city of Green Bay.

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1 (e) *Contracts*. On the date that the transfer under par. (a) occurs, all contracts
2 entered into by any local professional football stadium district created under subch.
3 IV of ch. 229, 2019 stats., that are in effect remain in effect and are transferred to the
4 city of Green Bay. The city of Green Bay shall carry out any contractual obligations
5 under such a contract until the contract is modified or rescinded by the city to the
6 extent allowed under the contract.

7 (f) *Liquidation*.

8 1. Except as provided in subd. 2. and pars. (a) and (c), no earlier than July 15,
9 2022, and no later than August 15, 2022, each local professional stadium district
10 created under subch. IV of ch. 229, 2019 stats., shall sell or otherwise dispose of all
11 property owned by the district.

12 2. Upon agreement with city of Green Bay, the district may terminate the
13 liquidation of district property under subd. 1. once \$52,000,000 in proceeds have
14 been obtained.

15 (g) *Distribution of proceeds*. No earlier than July 15, 2022, and no later than
16 August 15, 2022, from the proceeds of sales under par. (f), each local professional
17 stadium district created under subch. IV of ch. 229, 2019 stats., shall make the
18 following distributions in the following order of priority:

19 1. \$45,000,000 to Brown County. Brown County shall distribute that amount
20 by mail to owners of a principal dwelling in Brown County to which the lottery and
21 gaming credit under s. 79.10 (5) has been allocated as of November 15, 2021. The
22 department of revenue shall provide to the county a sortable, electronic file
23 indicating the names and addresses of all property owners eligible to receive a
24 payment under this subdivision. Each such property owner shall receive an equal
25 share of the amount distributed under this subdivision. Brown County shall

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1 distribute the moneys, less the amount retained for administrative, printing, and
2 mailing expenses not to exceed \$100,000, during the period beginning on September
3 15, 2022, and ending on October 15, 2022.

4 2. \$2,000,000 to the village of Ashwaubenon for roadway and infrastructure
5 projects. The village of Ashwaubenon shall expend all moneys distributed under this
6 subdivision for projects related to arterial roadways or utility infrastructure,
7 including any related aesthetic improvements, located within 2 miles of Lambeau
8 Field or any parcel located in the Titledown District. The village of Ashwaubenon
9 shall select the projects under this subdivision not later than 36 months after the
10 effective date of this subdivision. The village of Ashwaubenon shall transfer any
11 moneys not expended within 60 months after the effective date of this subdivision
12 to Brown County for use for roadway projects.

13 3. \$2,000,000 to Brown County. Brown County shall expend all moneys
14 distributed under this subdivision for projects related to county trunk highways or
15 utility infrastructure, including any related aesthetic improvements, located within
16 2 miles of Lambeau Field or any parcel located in the Titledown District. Brown
17 County shall select the projects under this subdivision not later than 36 months after
18 the effective date of this subdivision and shall expend all moneys under this
19 subdivision not later than 60 months after the effective date of this subdivision.
20 Brown County shall transfer any moneys not expended within 60 months after the
21 effective date of this subdivision to the city of Green Bay for use for roadway projects.

22 4. Upon being notified by the Greater Green Bay Chamber that it has entered
23 into an agreement with the city of Green Bay under this subdivision, \$1,500,000 to
24 the Greater Green Bay Chamber. The agreement shall require the Greater Green
25 Bay Chamber as a condition of receiving the distribution under this subdivision to

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1 agree to use the distributed amounts for small business development purposes,
2 including small business support grants. Under this subdivision, “small business”
3 means a business that employs fewer than 50 full-time equivalent employees.

4 5. Upon being notified by the Greater Green Bay Community Foundation that
5 it has entered into an agreement with the city of Green Bay under this subdivision,
6 \$1,500,000 to the Greater Green Bay Community Foundation. The agreement shall
7 require the Greater Green Bay Community Foundation as a condition of receiving
8 the distribution under this subdivision to agree to use the distributed amounts for
9 outdoor public art grants as provided in this subdivision. Grants under this
10 subdivision may not exceed \$32,500. Grants under this subdivision may only be
11 made to any of the following that is located in Brown County: a village, city, business
12 improvement district, neighborhood association established prior to 2021, or
13 nonstock, nonprofit corporation that is described under section 501 (c) (3) or (4) of the
14 Internal Revenue Code. No grant may be made to a nonstock, nonprofit corporation
15 that is described under section 501 (c) (3) or (4) of the Internal Revenue Code unless
16 the corporation is domiciled and headquartered in Brown County and the domicile
17 and headquarters are verified by an internal revenue service determination letter.
18 Priority shall be given to applications for grants relating to projects or programs
19 located on publicly owned property or on parcels adjacent to public parks. No more
20 than 4 grants under this subdivision may be awarded to applicants located in a
21 particular village or city and no applicant may be awarded more than one grant. The
22 Greater Green Bay Community Foundation shall determine and publicly announce
23 the grant awards under this subdivision between October 31, 2022, and December
24 15, 2022, and shall distribute the grants no later than December 31, 2022. The
25 Greater Green Bay Community Foundation may retain an amount of the

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1 distribution under this subdivision for administering the grant program that is not
2 greater than the foundation would charge for the administration of an equivalent
3 program.

4 **SECTION 59. Effective date.** This act takes effect on September 16, 2022,
5 except as follows:

6 (1) The creation of s. 62.40 (1) to (3) and SECTION 58 (1) take effect on the day
7 after publication.

8 (END)